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Sl. No.	Kind of Spirit	Rate (In Rs.)
1.	Excise Duties: Country Spirit (a) Plain spirit (b) Ordinary spiced with 50o proof strength. (c) Ordinary spiced with 65o proof strength.	Rs.10.00 per proof litre Rs. 7.00 per proof litre Rs.15.00 per proof litre
2.	Rectified Spirit	Rs. 10.00 per proof litre.
3.	All other sorts of spirits, (Indian Made Foreign Spirit) except denatured spirit:	Rs. 25.00 per proof litre
4.	Indian Made Rum when issued to ex-servicemen, Army and I.T.B.P Troops in forward areas through CSD or other sources approved by the Government (Besides duty, assessed fee as prescribed shall also be levied).	Rs. 19.00 per proof litre
(b)	Indian Made Foreign Spirit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I.T.B.P through CSD or other sources approved by the Government:—	Rs. 25.00 per proof litre
5.	(a) Sweets and Wines containing proof spirit not exceeding 20%	Rs. 3.00 per bulk litre
	(b) Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%	Rs. 5.00 per bulk litre
	(c) Alcoholic cider	Rs. 1.00 per bottle of 650 ml.
	(d) Beer: (i) upto 5% alcoholic contents. (ii) with alcoholic contents exceeding 5% but not exceeding 8.25%	Rs. 4.67 per bottle of 650 mls or Rs.7.20 per bulk litre Rs. 7.67 per bottle of 650 mls or Rs.11.80 per bulk litre
	(e) Ready to Drink Beverages	Rs. 7.20 per bulk litre.
6.	Import fee The import fee on foreign liquor including Indian Made Foreign Spirit (except Beer), Malt spirit and Neutral spirit imported from outside Himachal Pradesh shall be as under:— (a) Foreign liquor including Indian Made Foreign Spirit (except beer, Malt spirit and Neutral spirit i.e. extra neutral alcohol).	Rs. 8.00 per proof litre

		(In Rs.)
	(b) Malt spirit	Rs. 2.50 per bulk litre
	(c) Neutral spirit i.e. extra neutral alcohol	Rs. 1.25 per bulk litre
	(d) Rectified spirit	Rs. 0.50 per bulk litre
	(e) Beer	Rs. 3.00 per bottle of 650mls
	(f) Wine & Cider Indian Made and Imported.	Rs. 3.00 per bulk litre
	(g) Ready to Drink Beverages.	Rs. 3.00 per bulk litre
7.	Export duty	
	(i) IMFS (Whether duty paid or in bond)	Rs. 0.10 per proof litre
	(ii) (a) Beer with alcoholic contents upto 5%	Rs. 0.10 per bulk litre
	(b) Beer with alcoholic contents above. 5% and upto 8.25%	Rs. 0.10 per bulk litre
	(iii) Country liquor	Rs. 0.10 per bulk litre
	(iv) Malt Spirit	Rs. 1.10 per bulk litre
	(v) Rectified Spirit	Rs. 0.10 per bulk litre.
	(vi) Sweet products.	Rs. 0.30 per bulk litre.

Provided that this duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government.

Provided further, that duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/ dispensaries and Educational Research Institutions approved by the Government; in accordance with the provisions of H.P. Fiscal Orders 1965.

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[Authoritative English text of this department notification No. EXN-F(1)-1/2010 dated 27-03-2010 as required under clause (3) of article 348 of the Constitution of India].

EXCISE & TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 27th March, 2010

No EXN-F (1)-1/2010.—In exercise of the powers conferred by section 31 and 32 of the Punjab Excise Act, 1914 (1 of 1914) as in force in Himachal Pradesh and read with the H.P. Excise Fiscal Orders 1965 notified vide this Government Notification No.1-17/64-E&T dated 28-10-1965 (hereinafter called the “said notification”) and in supersession of all previous notifications issued in

this regard, the Governor, Himachal Pradesh is pleased to prescribe the following rates of Excise Duty, Manufacture and Export fee and other levies on excisable articles, with effect from 1-4-2010 :—

Sl. No.	Kind of Spirit	Rate (In Rs.)
1.	Excise Duties: Country Spirit (a) Plain spirit (b) Ordinary spiced with 50o proof strength. (c) Ordinary spiced with 65o proof strength.	Rs.10.00 per proof litre Rs. 7.00 per proof litre Rs.15.00 per proof litre
2.	Rectified Spirit	Rs. 10.00 per proof litre.
3.	All other sorts of spirits, (Indian Made Foreign Spirit) except denatured spirit:	Rs. 25.00 per proof litre
4. (a)	Indian Made Rum when issued to ex-servicemen, Army and I.T.B.P Troops in forward areas through CSD or other sources approved by the Government (Besides duty, assessed fee as prescribed shall also be levied).	Rs. 19.00 per proof litre
(b)	Indian Made Foreign Spirit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I.T.B.P through CSD or other sources approved by the Government:—	Rs. 25.00 per proof litre
5.	(a) Sweets and Wines containing proof spirit not exceeding 20% (b) Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30% (c) Alcoholic cider	Rs. 3.00 per bulk litre Rs. 5.00 per bulk litre Rs. 1.00 per bottle of 650 ml.
	(d) Beer: (i) upto 5% alcoholic contents. (ii) with alcoholic contents exceeding 5% but not exceeding 8.25%	Rs. 4.67 per bottle of 650 mls or Rs.7.20 per bulk litre Rs. 7.67 per bottle of 650 mls or Rs.11.80 per bulk litre
	(e) Ready to Drink Beverages	Rs. 7.20 per bulk litre.
6.	Import fee The import fee on foreign liquor including Indian Made Foreign Spirit (except Beer), Malt spirit and Neutral spirit imported from outside Himachal Pradesh shall be as under:— (a) Foreign liquor including Indian Made Foreign Spirit (except beer, Malt spirit and Neutral spirit i.e. extra neutral alcohol).	Rs. 8.00 per proof litre

		(In Rs.)
	(b) Malt spirit	Rs. 2.50 per bulk litre
	(c) Neutral spirit i.e. extra neutral alcohol	Rs. 1.25 per bulk litre
	(d) Rectified spirit	Rs. 0.50 per bulk litre
	(e) Beer	Rs. 3.00 per bottle of 650mls
	(f) Wine & Cider Indian Made and Imported.	Rs. 3.00 per bulk litre
	(g) Ready to Drink Beverages.	Rs. 3.00 per bulk litre
7.	Export duty	
	(i) IMFS (Whether duty paid or in bond)	Rs. 0.10 per proof litre
	(ii) (a) Beer with alcoholic contents upto 5%	Rs. 0.10 per bulk litre
	(b) Beer with alcoholic contents above. 5% and upto 8.25%	Rs. 0.10 per bulk litre
	(iii) Country liquor	Rs. 0.10 per bulk litre
	(iv) Malt Spirit	Rs. 1.10 per bulk litre
	(v) Rectified Spirit	Rs. 0.10 per bulk litre.
	(vi) Sweet products.	Rs. 0.30 per bulk litre.

Provided that this duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government.

Provided further, that duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/ dispensaries and Educational Research Institutions approved by the Government; in accordance with the provisions of H.P. Fiscal Orders 1965.

By order,
Sd/-
Principal Secretary.

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Sl. No.	Kind of Spirit	Rate (In Rs.)
1.	Excise Duties: Country Spirit (a) Plain spirit (b) Ordinary spiced with 50o proof strength. (c) Ordinary spiced with 65o proof strength	Rs. 10.00 per proof litre Rs. 7.00 per proof litre Rs. 15.00 per proof litre
2.	Rectified Spirit	Rs. 10.00 per proof litre.
3.	All other sorts of spirits, (Indian Made Foreign Spirit) except denatured spirit:	Rs. 25.00 per proof litre
4. (a)	Indian Made Rum when issued to ex-servicemen, Army and I.T.B.P Troops in forward areas through CSD or other sources approved by the Government (Besides duty, assessed fee as prescribed shall also be levied).	Rs. 19.00 per proof litre
(b)	Indian Made Foreign Spirit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I.T.B.P through CSD or other sources approved by the Government:—	Rs. 25.00 per proof litre
5.	(a) Sweets and Wines containing proof spirit not exceeding 20% (b) Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30% (c) Alcoholic cider	Rs. 5.00 per bulk litre Rs. 3.00 per bulk litre Rs. 1.00 per bottle of 650 ml.
	(d) Beer: (i) upto 5% alcoholic contents. (ii) with alcoholic contents exceeding 5% but not exceeding 8.25%	Rs. 4.67 per bottle of 650 mls or Rs.7.20 per bulk litre Rs.7.67 per bottle of 650 mls or Rs.11.80 per bulk litre
	(e) Ready to Drink Beverages	Rs. 7.20 per bulk litre.
6.	Import fee The import fee on foreign liquor including Indian Made Foreign Spirit (except Beer) , Malt spirit and Neutral spirit imported from outside Himachal Pradesh shall be as under:— (a) Foreign liquor including Indian Made Foreign Spirit (except beer, Malt spirit and Neutral spirit i.e. extra neutral alcohol). (b) Malt spirit (c) Neutral spirit i.e. extra neutral alcohol (d) Rectified spirit (e) Beer (f) Wine & Cider Indian Made and Imported	Rs. 8.00 per proof litre Rs. 2.50 per bulk litre Rs. 1.25 per bulk litre Rs. 0.50 per bulk litre Rs. 3.00 per bottle of 650mls. Rs. 3.00 per bulk litre

	(g) Ready to Drink Beverages.	(In Rs.) Rs. 3.00 per bulk litre.
7.	Export duty	
	(i) IMFS (Whether duty paid or in bond)	Rs. 0.10 per proof litre
	(ii) (a) Beer with alcoholic contents upto 5%	Rs. 0.10 per bulk litre
	(b) Beer with alcoholic contents above. 5% and upto 8.25%	Rs. 0.10 per bulk litre
	(iii) Country liquor	Rs. 0.10 per bulk litre
	(iv) Malt Spirit	Rs. 1.10 per bulk litre
	(v) Rectified Spirit	Rs. 0.10 per bulk litre.
	(vi) Sweet products.	Rs. 0.30 per bulk litre.

Provided that this duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government.

Provided further, that duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/dispensaries and Educational Research Institutions approved by the Government; in accordance with the provisions of H.P. Fiscal Orders 1965.

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[Authoritative English text of this department notification No EXN-F (1)-1/2010 Dated 27-03-2010 under clause (3) of article 348 of the Constitution of India].

EXCISE & TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 27th March, 2010

No. EXN-F (1)-1/2010.—In exercise of the powers conferred by section 31 and 32 of the Punjab Excise Act (I of 1914) as in force in territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 (Act No.31 of 1966), the Governor, Himachal Pradesh is pleased to order the following further amendments in the Punjab Excise Fiscal Orders 1932 as amended from time to time (hereinafter called the “said Orders”) with effect from 1st April, 2010, namely:—

AMENDMENT

The existing order 1 shall be substituted by the following, namely:—

“1. The following shall be the rates of Excise Duty, Manufacture, Export fee and other levies on the excise able articles w.e.f. 1-4-2010 :—

Sl. No.	Kind of Spirit	Rate (In Rs.)
1.	Excise Duties: Country Spirit (a) Plain spirit (b) Ordinary spiced with 50o proof strength. (c) Ordinary spiced with 65o proof strength	Rs. 10.00 per proof litre Rs. 7.00 per proof litre Rs. 15.00 per proof litre
2.	Rectified Spirit	Rs. 10.00 per proof litre.
3.	All other sorts of spirits, (Indian Made Foreign Spirit) except denatured spirit:	Rs. 25.00 per proof litre
4. (a)	Indian Made Rum when issued to ex-servicemen, Army and I.T.B.P Troops in forward areas through CSD or other sources approved by the Government (Besides duty, assessed fee as prescribed shall also be levied).	Rs. 19.00 per proof litre
(b)	Indian Made Foreign Spirit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I.T.B.P through CSD or other sources approved by the Government:—	Rs. 25.00 per proof litre
5.	(a) Sweets and Wines containing proof spirit not exceeding 20% (b) Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30% (c) Alcoholic cider	Rs. 5.00 per bulk litre Rs. 3.00 per bulk litre Rs. 1.00 per bottle of 650 ml.
	(d) Beer: (i) upto 5% alcoholic contents. (ii) with alcoholic contents exceeding 5% but not exceeding 8.25%	Rs. 4.67 per bottle of 650 mls or Rs.7.20 per bulk litre Rs.7.67 per bottle of 650 mls or Rs.11.80 per bulk litre
	(e) Ready to Drink Beverages	Rs. 7.20 per bulk litre.
6.	Import fee The import fee on foreign liquor including Indian Made Foreign Spirit (except Beer) , Malt spirit and Neutral spirit imported from outside Himachal Pradesh shall be as under:— (a) Foreign liquor including Indian Made Foreign Spirit (except beer, Malt spirit and Neutral spirit i.e. extra neutral alcohol). (b) Malt spirit (c) Neutral spirit i.e. extra neutral alcohol (d) Rectified spirit (e) Beer (f) Wine & Cider Indian Made and Imported (g) Ready to Drink Beverages.	(In Rs.) Rs. 8.00 per proof litre Rs. 2.50 per bulk litre Rs. 1.25 per bulk litre Rs. 0.50 per bulk litre Rs. 3.00 per bottle of 650mls. Rs. 3.00 per bulk litre Rs. 3.00 per bulk litre.
7.	Export duty (i) IMFS (Whether duty paid or in bond) (ii) (a) Beer with alcoholic contents upto 5% (b) Beer with alcoholic contents above. 5% and upto 8.25%	Rs. 0.10 per proof litre Rs. 0.10 per bulk litre Rs. 0.10 per bulk litre

(iii) Country liquor	Rs. 0.10 per bulk litre
(iv) Malt Spirit	Rs. 1.10 per bulk litre
(v) Rectified Spirit	Rs. 0.10 per bulk litre.
(vi) Sweet products.	Rs. 0.30 per bulk litre.

Provided that this duty shall not be levied on rectified spirit supplied to Government and Provided that excise duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government.

Provided further, that duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/ dispensaries and Educational Research Institutions approved by the Government; in accordance with the provisions of H.P. Fiscal Orders 1965.

By order,
Sd/-
Principal Secretary.

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- 5- cs fja A
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 41- Rkys vks Hkws pus A
 42- gM i Ei vks Li s j i kvz A
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 - (vii) l y; yj VsyhQksu A
- 1/1½ jSM; k i stj vks fMekM; yVj]
- 1/t½ ,fj; yt ,sVhuk vks muds i t{}
- 1/d½ ,y0l hOMh0 i Syt], y0bDMh0 vks muds i t{}
- 1[k½ byDVhdY difl Vj] fQDI M] ofj; oy vks muds i t{}
- 1/½ byDVksud dSydyVj]
- 1/W½ byDVhdY jsl LVj]
- 1/B½ lkp vEi h; j rd jhysfLop] duDVj]
- 1/M½ fi Dpj V; l s vks ml ds i t{ l s fHklu Mlk@xkfQd fMI lys V; m
- 1/k½ Mk; kM] VhTKLVj vks l e: i l eh&d.MDVj ; l=
- 1/k½ byDVksud blVxjSM l fdV vks ekboks vI scyj]
- 1/r½ fl Xuy tujVj vks muds i t{}
- 1/F½ (i) jskka l s vyx&vyx vkpNkfnr cuh rkj 1/dcy½ pkgs os bySDVd dMDVj ds l kf
l a kstr gfvFkok ugha; k duDVj ds l kf l fTtr gk vks
(ii) bl mien ds Hkkx (i) eafofufnV l s vU; Fkk vVdy Qkbcj] vVdy Qkbcj ds xVBs
vks rkj 1/dcy½
- 1/n½ fyfDom fMLi lys fMokb] lyV fMI lys fMokb l vks muds i t{}
- 1/R½ dEi ; Vj fl Lve vks i fj/kh; 1/sjQj Yk½ vks byDVksud Mk; fj ; k
- 1/u½ dSKM js vks ykdk] LkDDV e, ukyktj vks fl Xuy , ukyktj]
- 1/i½ 37-5 okW dh Mh0l h0 ekboks ekVj vks LVs j ekVj]
- 1/Q½ vU&bUV fVM i koj l lykbZ fl Lve]
- 1/C½ LFkkZ pfcod vks oLrq]
- 1/k½ ykbz VsyhQksu ; k ykbz VsyhxtQh ds fy, byDVhdY l kf/km A

- 58- 0; kjkfj ; k }kjk pyk, x, [kku&i hus ds LFkkuka i j r\$ kj fd, x, ; k cps x, [kk| inkfkz, oa is oLrq A
- 59- dRFkk A
- 60- feVvh rsy ds yli @ykyVui] i SkeDI] "kh"ks dh fpeuh A
- 61- [kks k@ [kkok A
- 62- cukkbZ dh Åu A
- 63- pwk pwk i RFkj] fDyDj vks MksykebV A
- 64- Hkj k dks yk A
- 65- fyfu; j , Ydkbly csuthu] , y0,0ch0] l YQksud , fl M] vYQk vVw fQu l YQksuA
- 66- ejejkyj i ykyj vVkdW] i QM jkb] yejejkj eMh A
- 67- uki k LyE vks LyV yjQ Oykfjx vks : fQx LVksu½ A
- 68- fuokj A
- 69- eNykjk }kjk iz Dr v; kf=d ulo A
- 70- i jkuh@mi ; kx dh gbj dkj yjkuh@mi ; kx dh xbZ dkj ds foØ; eV; , oa Ø; eV; ds chp vUrj i j dj mnxghr gksk½ A
- 71- dPph /kkrq vks [kfut A
- 72- i sj] i sj ckMz vks dei ; Vj yku l kexb l fgr U; vlt fiV A

- 73- t̄hvkbz i kbz] I h̄vkbz i kbz fMDVkbz y i kbz v̄k̄ i h̄ch̄l h̄ i kbz rFkk mudh fQfVx I fgr I H̄kh fdLe dh i kbz A
- 74- lykfLVd ds tr̄s gokbz pli y v̄k̄ muds LVs A
- 75- lykfLVd x̄w̄y] lykfLVd i kmMj v̄k̄ eklVj c̄st A
- 76- i h̄ bat h̄fu; Mz LVhy fcFYmx v̄k̄ i Q i s̄uy I fgr muds LVhy ?kvD A
- 77- Mk; jh v̄k̄ dyMj I fgr ef̄nr I kexh A
- 78- V̄k̄uj v̄k̄ dklVij t̄ dks vi oftr̄ djdsfi fVx v̄k̄ ys̄ku L; kgh A
- 79- Ȳv̄ t̄s̄ȳl v̄k̄plj] Ȳv̄ LdokMk] i t̄v̄] Ȳv̄ fMDI , oa Ȳv̄ t̄v̄ ½pkgs I hycln fMCcs es̄gka ; k vU; Fkk½ I fgr i t̄ldr Qy , oa l fct; ka v̄kfn A
- 80- i t̄ldr ek̄l] ddpV v̄k̄ eNyh A
- 81- jy ds fMCs̄ b̄tu rFkk ōku v̄k̄ muds i q̄s̄ A
- 82- cu&cuk, di M̄s̄ ½fMeM xkjēl ½ A
- 83- viord , dk"ed ½j ȲDVjh ekulfsfFkd½ A
- 84- uohudj .kh; Åtkz ; U= v̄k̄ ml ds i q̄s̄ A
- 85- fujki n elkpI ½ QVh eþ½
- 86- bl H̄kkx ds v̄l̄r ea l̄ȳlu iz i ?k̄ ea i ekl.k&i = dks i t̄r̄t̄ djus ds v/; /khu fgekpy i nsk I jdkj dks foØ; fd; k x; k eky ½v̄uþ ph ?k̄ ea foufufnV eky I s̄fH̄kluu½ A
- 87- v̄uþ ph ?k̄ ea of.k̄ eky I s̄fH̄kluu eky dk dS̄hu LVk̄ fmi kVes̄ dk̄ Ø; k̄ ds fy, i kf/kdr̄ vf/kdkjh }kjk I E; d~ : i I s̄glrk{fjr v̄k̄ LVk̄air i ekl.k&i = i t̄r̄t̄ djus ds v/; /khu foØ;] ftl ea ; g i ekl.k̄ fd; k x; k gks fd Ø; fd; k x; k eky] I okjr̄ I s̄uk dkfezdka v̄k̄ H̄kri½ I s̄uak dk̄ I h̄ls ; k ; fuV }kjk pykbz xbz dS̄hu dsek/; e I s̄foØ; dsfy, gSA
- 88- j̄r̄ v̄k̄ ctjh A
- 89- Ldly c̄s̄ A
- 90- jnñh eky] uk̄&eS̄yt] dk̄ rFkk lykfLVd dh Nh̄yu v̄k̄ vif"kV A
- 91- fl ykbz e"khu v̄k̄ ml ds i q̄s̄ A
- 92- I eph̄ tgkt v̄k̄ vU; ty; ku A
- 93- j̄s̄keh di M̄k ½kkMk fdjk; k djkj ds m̄l̄enyu ds v/; /khu½
- 94- fLdem feYd i kmMj v̄k̄ ; 0, pOVh feYd A
- 95- dk̄c̄lud foyk; d ry I s̄fH̄kluu foyk; d ry A
- 96- , ud] ml ds i q̄s̄ , oa ?kvD] dklVDV ȳ , oa ȳ Dyhuj A
- 97- th̄jk] I k̄o] gYñh v̄k̄ I [kh fepz I fgr I H̄kh fdLe v̄k̄ i dklj dse l kysA
- 98- 0; k; ke , oa eVh fte mi Ldj] mi I k̄kd v̄k̄ muds i q̄s̄ I fgr [ky dk I keku A
- 99- LVsuȳs̄ LVhy "kh A
- 100- ek̄lh ½Vkp½ A
- 101- phuh v̄k̄ [kk.MI kjh A**
- 102- cht v̄k̄ i kmMj I fgr beyh A
- 103- c̄us̄gq di M̄s̄ ½DI V̄kby QcfjDI ½ A**
- 104- chfM+ ka A
- 105- f[kyk̄s̄ A
- 106- V̄DVj] Fk̄j] gkjofVj v̄k̄ vV̄pēt̄ v̄k̄ muds i q̄s̄ A
- 107- i k̄sk.k Vkoj A
- 108- m | ku Nrjh I fgr Nrjh A
- 109- Lkkh i dklj ds fMVj t̄v̄ dsfl ok, di M̄s̄/kks̄ dk I kc̄ A
- 110- egxh /kkr̄yka ds cus crLka dsfl ok,] i s̄kj ddp@i s̄ut I fgr I H̄kh i dklj ds crL A

111- fy[ks ds buLViV ½vud ph ^[k^ dh en I {; k 29 eafofufnIV I s fHkku½

112- vVvh vkg fl ykbz/kkxka eadikl vkg jskeh /kkxka I s fHkku I Hkh iddkj ds/kkxsA BA

fVli .k%&**bl vuq ph ea fofofnIV phuh vkg VDI VkbzQc fjDI ds clkj eadlj dh nj ml rkjh[k I st sjkT; I jdkj vf/kI fpr dj ykxwglxh A

vkn\\$k }kjk
gLrk{fjr@&
izku I fpoA

&&&&&&

[Authoritative English Text of this Department Notification No. EXN-F(10)-1/2006-II, dated 29th March, 2010 required under Clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-171002, 29th March, 2010

File No. EXN-F(10)-1/2006-II.—Whereas the draft amendments in Schedule ‘A’ appended to the Himachal Pradesh Value Added Tax Act, 2005 (Act No. 12 of 2005), was published in the Rajpatra, Himachal Pradesh (Extraordinary) on 15-03-2010 *vide* this department notification No. EXN-F(10)-1/2006-II dated 12-03-2010 in pursuance of the provisions of section 10 of the aforesaid Act for inviting objections and suggestions from the person(s) likely to be affected thereby;

And whereas no objection(s)/suggestion(s) have been received within the stipulated period in this behalf.

Now, therefore, in exercise of the powers conferred by Section 10 of the Himachal Pradesh Value Added Tax Act, 2005 (Act No. 12 of 2005), the Governor of Himachal Pradesh is pleased to make the following amendment in Schedule ‘A’ appended to the said Act (hereinafter called the said Schedule) namely:—

AMENDMENTS

In Schedule ‘A’,—

- (i) For the existing PART-II the following new Part-II shall be substituted; namely:—

“Part-II

GOODS TAXABLE @ 4 PERCENTUM

1. Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act, 74 of 1956).
2. Edible oils, oil cake.
3. Flour (atta), maida, suji, besan etc.
4. Vanspati (hydrogenated vegetable oil).

5. Vegetable oil including gingili oil and bran oil.

(ii) After the newly inserted Part-II, but before the existing Part-III the following new Part-II-'A' shall be inserted, namely:—

"Part-II-'A'

GOODS TAXABLE @ 5 PERCENTUM

1. Agricultural implements not operated manually or not driven by animal.
2. Areca nut, betel nut and betel nut powder.
3. Wood free Agro Boards and Particle boards made from Sugarcane bagasse and other agriresidue
4. Bamboo, pulp of bamboo, bamboo paper, bamboo wood and its articles (other than those covered by item No. 5 of Schedule 'B').
5. Bearings.
6. Bedsheets, Pillowcover, quilts, Blanket, towels & other madeups.
7. Belting.
8. Betel leaves.
9. Bicycles, tricycles, cycle rickshaws, Cycles tyres & Tubes and parts thereof.
10. Bidi leaves.
11. Biomass Briquettes.
12. Bitumen & Coal-tar.
13. Bone meal.
14. Bricks of all kind including fly ash bricks, refractory bricks and asphaltic roofing earthen tiles.
15. Buckets of all kinds except those made of precious metal.
16. Candles.
17. Capital Goods.
18. Castings.
19. Castor oil.
20. Centrifugal, mono block and submersible pump sets and parts thereof.
21. Insecticides, pesticides, rodenticides, fungicides, weedicides, herbicides.

22. Coffee beans and seeds, cocoa pod, tea of all kind (whether leaves or in processed form) and chicory.
23. Coir and coir products excluding coir mattresses.
24. Combs.
25. Compressed Fluorescent Light.
26. Cottage Cheese (Paneer).
27. Cotton waste.
28. Crucibles.
29. Cups & glasses of paper/ plastic & Leaf plates and cups (other than those specified in item No. 35 of Schedule 'B').
30. Desi Ghee.
31. Drugs & medicines including vaccines, syringes & Dressing Medicated Ointment, light liquid paraffin of I.P. grade, medical plant and equipment/ devices & implants
32. Dry fruits, Wet dates & porridge.
33. Electrodes including welding electrodes and welding rods.
34. Embroidery or Zari articles i.e. imi, zari, kasab, saima, dabka, chumki,gota sitara, naqsi, kora, glassbead & badla.
35. Equipments of all kind for communication such as, Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange(E.P.A.B.X.) etc.
36. Exercise books (except those specified in item No. 29 of Schedule 'B'), graph book and laboratory note book.
37. Feeding Bottles & Nipples.
38. Ferrous and non-ferrous metals and alloys, non-metals such as aluminium, copper, zinc and extrusions thereof.
39. Fibres of all types and fibre waste.
40. Flyash.
41. Fried and roasted grams.
42. Hand pumps and spare parts.
43. Hardware of Iron & Steel (not enameled or plated).
44. Herbs, bark, dry plants or dry roots, commonly known as jari booti and dry flowers.

45. Hing (Asafoetida).
46. Honey.
47. Hose pipes & fittings thereof.
48. Hosiery goods.
49. Husk & Bran of Cereals & Rice Bran.
50. Ice.
51. Imitation jewellery.
52. Incense sticks commonly known as agarbatti, dhupkathi and dhup bati.
53. Industrial cables (high voltage cable, XL PE cables, jelly-filled cables, optical fibre cables).
54. Industrial input and packing materials as may be notified.
55. Insulators.
56. Intangible goods of all kind like copyright, patent and representative licence etc.
57. IT products including computers, telephone (including mobile handsets, DVD & CD and parts thereof, teleprinter and wireless equipments and parts thereof) and other products as may be notified.

“Telephone, cell phones, tele-printer, wireless equipment and parts thereof, Digital Video Disc & Compact Disc and Information Technology products, that is to say:-

<i>Sr. No.</i>	<i>Description</i>
(a)	Word processing machines and Electronic typewriters, their parts and accessories,
(b)	Microphone, multimedia speakers and Headphones,
(c)	Telephone answering machines,
(d)	Prepared unrecorded media for sound recording.
(e)	IT software on any media, that is to say,—
	(i) disc for laser reading systems for reproducing phenomena other than sound or image,
	(ii) Magnetic tapes for reproducing phenomena other than sound or image,
	(iii) Other software, on floppy disc or cartridge tape or on disk or on CD ROM or on other media,
(f)	Transmission apparatus other than apparatus for radio or TV broadcasting that is to say,—
	(i) Walkie talkie set,

- (ii) Cordless handset
 - (iii) Car telephone,
 - (iv) Transportable telephone,
 - (v) Marine radio communication equipment,
 - (vi) Amateur radio equipment, and
 - (vii) Cellular telephone,
- (g) Radio, Pagers and Demodulators
- (h) Aerials, antennae and parts
- (i) (a) LCD Panels, LED panels and their parts
 - (b) Electrical capacitors, fixed variable and parts thereof
- (j) Electronic Calculators,
- (k) Electrical resistors,
- (l) Switches, connectors, relays of up to 5 amperes,
- (m) DATA/Graphic Display tubes, other than Picture tubes and parts thereof,
- (n) Diodes, transistors and similar semi-conductor devices,
- (o) Electronic integrated Circuits and Micro-assemblies,
- (p) Signal Generators and parts thereof,
- (q) (i) Optical fibre cables made up of individually sheathed Fibres, whether or not assembled with electric conductors or fitted with connectors, and
- (ii) Optical fibre, optical fibre bundle and cables other than those specified in part (i) of this sub-item,
- (r) Liquid Crystal devices, flat panel display devices and parts,
- (s) Computer systems and peripherals and electronic diaries,
- (t) Cathode ray oscilloscopes, spectrum analyzers and signal analyzers,
- (u) DC Micro motors and Stepper motors of 37.5 watts,
- (v) Uninterrupted power supply system,
- (w) Permanent magnets and articles,
- (x) Electrical apparatus for line telephony or line telegraphy.

58. Items of food & drinks prepared & sold by dealers running eating places.
59. Kattha.
60. Kerosene Lamps/Lantern, Petromax, Glass chimney.
61. Khoya/Khoa.
62. Knitting wool.
63. Lime, limestone, clinker and dolomite.
64. Lignite.
65. Linear Alkyl benzene, L.A.B. Sulphonic acid, Alfa Olefin, Sulphonate.
66. Murmuralu, pelalu, atakutu, puffed rice, muri.
67. Napa slabs & Slates (rough flooring & roofing stones).
68. Newars.
69. Non mechanised Boat used by Fishermen.
70. Old/used cars. (Tax will be levied on the difference between the selling price and buying price of the old/used cars.
71. Ores and minerals.
72. Paper, Paper board and news print including computer stationery.
73. Pipes of all varieties including G.I. pipes, C.I. pipes, Ductile pipes and PVC pipes and fittings thereof.
74. Plastic footwear, Hawai Chappals & Straps thereof.
75. Plastic granules, Plastic Powder & Master batches.
76. Pre-engineered steel building and steel components thereof including puff panels.
77. Printed material including diary & calendar.
78. Printing & writing ink excluding toner and cartridges.
79. Processed fruits, vegetables etc. including fruit jams , jelly, pickles, fruit squash, paste, fruit drink & fruit juice (whether in sealed containers or otherwise).
80. Processed meat, poultry & Fish.
81. Rail coaches, engines and wagons and parts thereof.
82. Readymade garments.
83. Refractory monolithic
84. Renewable energy devices and parts thereof.
85. Safety matches.
86. Sales of goods (other than those goods specified in Schedule 'D') made to Govt. of Himachal Pradesh subject to furnishing of the certificate in form 'D' appended to the end of this part.
87. Sales of goods other than Schedule 'D' goods made to Canteen Stores Department subject to the furnishing of a certificate duly signed and stamped by the officer authorized to make purchases certifying that the goods purchased are meant for sale to serving military Personnel and ex-servicemen directly or through unit run Canteens.
88. Sand & Grit.

89. School bags.
90. Scrap, parings & waste of metals, non metals, glass & plastic.
91. Sewing Machines & parts thereof.
92. Ship and other water vessels.
93. Silk fabrics (subject to abolition of rental agreement).
94. Skimmed milk powder and UHT Milk.
95. Solvent oils other than organic solvent oil.
96. Spectacles, parts & components thereof, contact lense & lense cleaners.
97. Spices of all verities and forms including cumin seed, aniseed, turmeric and dry chillies.
98. Sports goods including exercise & multi gym equipments, accessories & parts thereof.
99. Stainless steel sheets.
100. Starch.
101. Sugar and khandsari.**
102. Tamarind including seed & powder.
103. Textile fabrics.**
104. Beedies.
105. Toys.
106. Tractors, threshers, harvesters and attachments and parts thereof.
107. Transmission towers.
108. Umbrella including garden umbrella.
109. Washing soap excluding detergent in all forms.
110. Utensils of all kind including Pressure cookers/Pans except utensils made of precious metals.
111. Writing instruments (other than those specified in item No. 29 of Schedule 'B').
112. Yarn of all type other than cotton and silk yarn in hank and sewing thread.

Note:—** The rate of tax in respect of Sugar and Textile Fabrics of this Schedule, shall be applicable from the date as the State Government may notify. ”.

By order,
Sd/-
Principal Secretary.